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ANNUAL ROSTER
of
REGISTERED
CERTIFIED PUBLIC
ACCOUNTANTS
of
MONTANA
1951



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MISSOULA, MONTANA
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THE UNIVERSITY OF MONTANA

DOROTHY GREENExecutive Secretary
State Capitol, Helena, Montana

The University of Montana is constituted under the provisions of Chapter 92 of the Laws of the Thirteenth Legislative Assembly, approved March 14, 1913 (effective July 1, 1913).

The general control and supervision of the University are vested in the State Board of Education.

Montana State Board of Education

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Ex-Officio

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Ex-Officio Secretary

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CHAS. S. BALDWIN, 1953, Kalispell

EMMET J. RILEY, 1954, Helena

G. A. BOSLEY, 1955, Great Falls

GEORGE N. LUND, 1956, Reserve

MRS. F. H. PETRO, 1957, Miles City

HORACE J. DWYER, 1958, Anaconda

CLARENCE L. POPHAM, 1959, Corvallis

MONTANA STATE UNIVERSITY

Missoula

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W. K. GODD, B.A., C.P.A.,
Frat Building, Billings

O. F. RYDELL, M.A., C.P.A., Assistant Professor of Business Administration

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ROSCOE L. THOMAS, B.C.S., C.P.A., 205 O'Rourke Estate Building, Butte

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**MONTANA STATE UNIVERSITY
MISSOULA**

**Annual List of
Certified Public Accountants
For 1951**

The following holders of certificates as "Certified Public Accountant," issued under the Laws of the State of Montana, having applied to the State University for registration under Section 66-1809 of the Revised Codes of Montana of 1947, and having paid the annual license fee of five dollars provided therein, have been registered by the State University as and are hereby declared to be "Certified Public Accountants" entitled to practice as such within the State of Montana.

Issued by the State University Committee on Accountancy under the provisions of the aforesaid Act providing that "nothing in this section contained shall operate to cancel any certificate of any certified public accountant otherwise in good standing."

**Certificate
Number**

Name and Address

- | | |
|-----|---|
| 121 | AASHEIM, ETTABEL (MRS.) C.P.A.
Modern Business College
Missoula, Montana |
| 137 | AKIN, REEVES E., C.P.A.
No. 11 Duncan Bldg.
Missoula, Montana |
| 149 | ANDERSON, GEORGE D., C.P.A.
Lalonde Building
Helena, Montana |
| 148 | ARGALL, BERYL C. (MISS), C.P.A.
Butte Business College
Butte, Montana |
| 164 | AUER, DAVID L., C.P.A.
805 No. 27th St.
Billings, Montana |
| 124 | BAKER, DONALD E., C.P.A.
1024 Omaha National Bank Bldg.
Omaha, Nebraska |
| 156 | BAUCUS, WILLIAM G., LL.B., C.P.A.
Bjornlie & Baucus
103-4 Thisted Building
Great Falls, Montana |
| 93 | BJORNLIE, CONRAD T., LL.B., C.P.A.
Bjornlie & Baucus
103-4 Thisted Building
Great Falls, Montana |
| 76 | BLINN, E. R., C.P.A.
First National Bank Building
Butte, Montana |

Certificate Number	Name and Address
157	BOORMAN, ROBERT G., C.P.A. 1021 Division Street Billings, Montana
80	BRAZIER, PAUL, C.P.A. Power Building Helena, Montana
165	BRUNING, BURTON M., C.P.A. 504 Wyoming Avenue Billings, Montana
158	BULLIS, MILTON L., C.P.A. 209 Hedden Building Billings, Montana
173	BYINGTON, ROBERT G., C.P.A. P. O. Box 971 Great Falls, Montana
115	COLBERG, MAURICE R., C.P.A. 4 Vigilante Trail Billings, Montana
98	COOPER, ALFORD W., C.P.A. Veile Building Worland, Wyoming
88	COULSTON, CYRIL E., C.P.A. Story Block Bozeman, Montana
174	CROSS, JOHN M., C.P.A. 1521 Madison Helena, Montana
138	DAWSON, CLARKE M., C.P.A. Thisted Building Great Falls, Montana
84	DEBRASK, VICTOR F., C.P.A. 2825 Glenn Avenue Los Angeles 23, California
139	DEGUIRE, AUSTIN J., C.P.A. 102 First National Bank Building Missoula, Montana
150	DEVNEY, JOHN B., C.P.A. Ravalli, Montana
166	DOBBINS, JACK R., C.P.A. 323 W. Pine Missoula, Montana
147	DUFFNER, LOWELL F., C.P.A. 124 North 27th Street Billings, Montana
125	DUNLAP, KENNETH V., C.P.A. 403 Electric Bldg. Great Falls, Montana
47	DUVALL, GEORGE F., C.P.A. P. O. Box 534 Missoula, Montana

**Certificate
Number**

Name and Address

- 167 EMBLEN, DONALD J., C.P.A.
504 Blaine St.
Missoula, Montana
- 60 FERRIS, THOMAS C., C.P.A.
419 Strain Building
Great Falls, Montana
- 129 FINLAY, WILLIAM B., JR., C.P.A.
Finlay, Renman & Misfeldt
705 First National Bank Bldg.
Great Falls, Montana
- 16 FINLAY, WILLIAM B., SR., C.P.A.
Finlay, Renman & Misfeldt
705 First National Bank Bldg.
Great Falls, Montana
- 62 FRETZ, RAY A., C.P.A.
401 First National Bank Bldg.
Great Falls, Montana
- 135 GAARE, HOWARD A., C.P.A.
419 Strain Building
Great Falls, Montana
- 168 GALEN, A. J., C.P.A.
225 Hastings Avenue
Missoula, Montana
- 154 GARDENER, RICHARD J., C.P.A.
127 Bruce Avenue
Billings, Montana
- 169 GEORGE, WILLIAM V., C.P.A.
P. O. Box 916
University, Mississippi
- 32 GERHARZ, ANTON, C.P.A.
309 Securities Building
Billings, Montana
- 103 GOOD, W. KENNETH, C.P.A.
226 Fratt Building
Billings, Montana
- 75 GRABOW, EDWARD E., C.P.A.
P. O. Box 596
Los Altos, California
- 89 GUNDERSON, WILLIAM M., C.P.A.
1303 Granite St.
P. O. Box 45
Helena, Montana
- 94 HAMILTON, MACK J., C.P.A.
533 Ford Building
Great Falls, Montana
- 128 HILL, EUSTACE A., C.P.A.
306 Securities Bldg.
Billings, Montana
- 170 HOCKETT, LORRAINE, C.P.A.
808 2nd Street
Havre, Montana

**Certificate
Number**

Name and Address

- 34 HOLCOMB, B. F., C.P.A.
 905 W. Crawford
 Livingston, Montana
- 49 HOSKING, WILLIAM, C.P.A.
 220 Higgins Block
 Missoula, Montana
- 141 JACOBSON, CHARLES A., C.P.A.
 221 Ford Building
 Great Falls, Montana
- 175 JAMES, L. ROBERT, C.P.A.
 4030 S. E. Ivon Street
 Portland 2, Oregon
- 104 JOHNSON, HAROLD A., C.P.A.
 Eklund Building
 Great Falls, Montana
- 77 JOHNSON, W. EDW., C.P.A.
 311 Electric Bldg.
 Great Falls, Montana
- 171 JORAANSTAD, S. O., C.P.A.
 1120 White Bldg.
 Seattle, Washington
- 130 JUNKERMIER, WARD F., C.P.A.
 221 Ford Building
 Great Falls, Montana
- 105 LANOUETTE, LOUIS A., C.P.A.
 533 Ford Building
 Great Falls, Montana
- 52 LATHOM, RAY A., C.P.A.
 210 Hedden Bldg.
 Billings, Montana
- 155 McCAULEY, KEITH R., C.P.A.
 158 W. Granite
 Butte, Montana
- 122 McGREW, R. ALLEN, C.P.A.
 224 Higgins Building
 Missoula, Montana
- 97 McLEISH, WILLIAM J., C.P.A.
 Box 445
 Pendleton, Oregon
- 40 MATHIESON, EDWIN, C.P.A.
 P. O. Box 1986
 Great Falls, Montana
- 73 MEAD, HAROLD O., C.P.A.
 Rooms 4-6-7 Lalonde Building
 Helena, Montana
- 142 MILLER, J. AUSTIN, C.P.A.
 Box 174
 Kalispell, Montana

**Certificate
Number**

Name and Address

- 114 MISFELDT, CLARENCE D., C.P.A.
Finlay, Renman & Misfeldt
705 First National Bank Bldg.
Great Falls, Montana
- 131 MOUNTAIN, ROBERT R., C.P.A.
Box 927
Miles City, Montana
- 111 NEWLAND, JOHN N., C.P.A.
First National Bank Bldg.
Butte, Montana
- 159 OPHUS, ALFRED S., C.P.A.
Big Sandy, Montana
- 78 PATTERSON, ROY, C.P.A.
428 Stapleton Bldg.
Billings, Montana
- 176 PEPPER, ROBERT G., C.P.A.
131 11th Street
Havre, Montana
- 108 PETERSON, J. ROLAND, C.P.A.
P. O. Box 391
Hamilton, Montana
- 134 PHILIP, CHARLES, C.P.A.
611 Park Lane
Billings, Montana
- 85 PLATT, GEORGE H., C.P.A.
Olsen-Jones Building
Cutbank, Montana
- 143 PYFER, S. C., C.P.A.
P. O. Box 1699
Helena, Montana
- 112 Quigley, W. E., C.P.A.
3640 White Way
Butte, Montana
- 118 RENMAN, JOHN RODNEY, C.P.A.
Finlay, Renman & Misfeldt
705 1st Natl. Bank Bldg.
Great Falls, Montana
- 54 RISLEY, BRUCE A., C.P.A.
P. O. Box 777
30 South Montana St.
Dillon, Montana
- 19 ROWLAND, ALFRED J., C.P.A.
111 Winchester
Miles City, Montana
- 144 RYDELL, O. F., C.P.A.
Pattee Canyon
Missoula, Montana
- 67 SEEL, WM. F., C.P.A.
Masonic Temple Building
Havre, Montana

**Certificate
Number**

Name and Address

- | | |
|-----|--|
| 160 | STEVENS, ELMER N., C.P.A.
117 Riverside
Sunnyside, Washington |
| 146 | STRAYER, I. J., C.P.A.
308 Treasure State Bldg.
Billings, Montana |
| 45 | THOMAS, ROSCOE L., C.P.A.
14 West Granite Street
Butte, Montana |
| 110 | WALLIN, JOHN M., C.P.A.
402 Beverly Hills Blvd.
Billings, Montana |
| 50 | WALSH, JOHN J., C.P.A.
43 E. Broadway
Butte, Montana |
| 151 | WARREN, DEWITT C., JR., C.P.A.
c/o McLaren, Goode, West & Co.
444 California Street
San Francisco 4, California |
| 70 | WATKINS, R. LOWELL, C.P.A.
917 9th Avenue
Helena, Montana |
| 127 | WILLIAMS, GILBERT M., C.P.A.
124 North 27th St.
Billings, Montana
and
New Burke Hotel
Lewistown, Montana |
| 162 | WILLIAMSON, HU N., C.P.A.
212 So. Central
Sidney, Montana |
| 178 | WILLIAMSON, RALPH E., C.P.A.
Stapleton Building
Billings, Montana |
| 28 | WILSON, DOUGLAS N., C.P.A.
419 Strain Building
Great Falls, Montana |

CERTIFICATES GRANTED 1950

The following persons were granted certificates during the year 1950 in accordance with Section 66-1801, Revised Codes of Montana, 1947 :

Certificate No.	Residence When Certificate Granted
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(May Examinations)

164	David L. Auer	210 Hedden Building Billings, Montana
165	Burton M. Bruning	504 Wyoming Street Billings, Montana
166	Jack R. Dobbins	325 4th Avenue East Kalispell, Montana
167	Donald J. Emblen	504 Blaine Street Missoula, Montana
168	Albert J. Galen	225 Hastings Avenue Missoula, Montana
169	William V. George	705 Helen Avenue Missoula, Montana
170	Lorraine B. Hockett	808 Second Street Havre, Montana
171	Sigvart O. Joraanstad	Jumbo Hall Missoula, Montana
172	John J. Lyden	1040 West Diamond St. Butte, Montana

(November Examinations)

173	Robert G. Byington.....	Box 971 Great Falls, Montana
174	John M. Cross	Box 465 Helena, Montana
175	Leonard Robert James.....	1227 W. Granite St. Butte, Montana
176	Robert G. Pepper	Northern Montana College Havre, Montana
177	Harold S. Price	831 Jackson Missoula, Montana
178	Ralph E. Williamson	933 North 28th Billings, Montana

THE C.P.A. LAW OF MONTANA

(Revised Codes of Montana of 1947, Title 66, Chapter 18.)

"Section 66-1801. *Certificate of certified public accountants—when granted.* The certificate of 'certified public accountant' shall be granted by Montana State University (hereinafter referred to as the University) to any person who is (a) a citizen of the United States or who has duly declared his or her intention of becoming such citizen, and who is and has been a resident of the state of Montana for at least one (1) year prior to the date of his application, and (b) who is over the age of twenty-one (21) years, and (c) who is of good moral character, and (d) who is a graduate of a high school with a four (4) years' course or has had an equivalent education, or who, in the opinion of the board, has had sufficient commercial experience in accounting so that, in the judgment of the board, the requirement of a four-year high school course or equivalent education may be waived, and (e) who shall have successfully passed examinations in the theory and practice of general accounting, in auditing, in commercial law as affecting accountancy, and in such other related subjects as the board of accountancy may deem advisable.

"Section 66-1802. *Admission of certified public accountants from other states.* Every person who is a citizen of the United States or who has bona fide declared his intention to become a citizen of the United States, who has been a resident of the state of Montana at least one year, and who is the holder of a valid certificate as certified public accountant, issued by another state where the requirements entitling him to practice as such certified public accountant are substantially equivalent to those of this state, may be admitted to practice as a certified public accountant in this state upon the production of his certificate and satisfactory evidence of good moral character; but the university may examine the applicant as to his qualifications, and if it finds the applicant qualified, it may issue a certificate in such form as to clearly indicate the conditions under which the same was issued.

"Section 66-1803. *Board of examiners in accountancy—appointment—term.* For the purpose of determining the qualifications of persons applying for examination, under the provisions of section 66-1801, the state board of education shall appoint a board of examiners in accountancy, consisting of three members, each of whom shall possess a certificate as certified public accountant issued under the authority of this act. The members first appointed on the board hereunder shall hold their offices until July 1st, 1935. The members subsequently appointed on the board shall hold their offices for the period of one year, and until their successors are appointed and qualified.

"Section 66-1804. *Rules and regulations to be prescribed by university.* The university shall prescribe all useful and necessary rules and regulations for the conduct, character and scope of the examinations, the methods and time of filing applications therefor, and all other rules and regulations necessary or proper, fully to carry into effect the purposes of this act.

“Section 66-1805. *Time of examinations—notice.* The board of examiners in accountancy shall hold examinations at the university at Missoula, Montana, or at the state capitol, in Helena, Montana, as often as in the opinion of the university shall be necessary, but in no event less frequently than once each year. Thirty days’ notice of the time and place of holding such examination shall be given by advertisement published once a week for three successive weeks prior to the date thereof, in three daily newspapers, no two of which shall be published in the same county.

“Section 66-1806. *Fee for examination and certificate—re-examination.* The university shall be entitled to receive for the examination and certificate, provided for in section 66-1801, a fee of twenty-five dollars, payable in advance at the time of making application therefor. Any applicant who shall fail to pass an examination shall be entitled to further examinations within the next two succeeding years following such failure, but at such times only as the board of accountancy shall hold the regular examination, prescribed in section 66-1805. Such applicant shall not be entitled to more than one examination in each year, providing, that for each additional examination, after the failure of such applicant to pass, a fee of five dollars shall be paid by said applicant for each additional examination.

“Section 66-1807. *Cancellation of certificate—grounds—hearing—investigations.* The university may cancel any certificate issued under the provisions of this act for unprofessional conduct or other sufficient cause; provided, that written notice shall have been forwarded by registered mail at least twenty days prior to any hearing thereon, addressed to the holder of such certificate at his last known address, and appointing a date for a full hearing thereon by the university; and provided, further, that no certificate shall be revoked until after a hearing shall have been had. The university shall establish such rules and regulations for the conduct of such hearings as to it may appear necessary and proper, and in its discretion may appoint a commission of disinterested persons to take evidence and prepare and submit findings and recommendations.

“Section 66-1808. *False statements by accountants—misdemeanor—penalty.* Any person practicing as an ‘accountant’, ‘public accountant’, ‘auditor’ or ‘certified public accountant’, in this state, who, because of negligence, gross inefficiency, or wilfulness, shall issue, or permit the issuance of any false statement of the financial transactions, standing or condition of any corporation, partnership, or individual business undertaking, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than five hundred dollars nor more than two thousand dollars, or imprisoned for a period of not less than ninety days nor more than one year, or subjected to both said fine and imprisonment, in the discretion of the court.

“Section 66-1809. *Annual license fee—declaration of university.* On application by the holder of a certificate of ‘certified public accountant’, issued under the laws of this state, on or before December 31st of each year, filed with the university, together with the payment of an annual license fee of five dollars, the applicant’s name shall be registered by the university and included in a declaration, which shall be issued

annually by the university, containing a copy of this law and an alphabetical list of such accountants as have so registered, their certificate numbers and their addresses, but nothing in this section contained shall operate to cancel any certificate of any certified accountant otherwise in good standing.

“Section 66-1810. *Unauthorized practice as certified public accountant—penalty—‘public accountant’ and ‘certified public accountant’ defined.* Any person who shall represent himself as having received a certificate, as provided in this act, or under the provisions of chapter 231, of the revised codes of Montana, 1921, or who shall offer to or attempt to practice as a certified public accountant, or chartered accountant, or who shall employ the abbreviation ‘C.P.A.’ or ‘C.A.’, or any similar words or letters to indicate that he is a certified public accountant, or chartered accountant, without having been granted a certificate as such by the university or under the laws of another state; or who, having received a certificate as certified public accountant under the laws of this or another state, shall have lost the same by revocation or annulment and who shall continue to practice as a certified public accountant, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not less than two hundred and fifty dollars nor more than one thousand dollars, or imprisoned for a period of not less than ninety days nor more than one year, or subjected to both said fine and imprisonment, in the discretion of the court.

“A ‘public accountant’ is one who offers his services professionally for pay to the general public; and a ‘certified public accountant’ is one who shall have received a certificate as such under this law or prior laws of the state of Montana, or some other state.

“Section 66-1811. *Priorly issued certificates not affected.* Provided, however, that nothing in this act contained shall nullify, invalidate or otherwise affect any certificate as certified public accountant heretofore issued by the university under the provisions of prior acts.

“Section 66-1812. *Disposition of funds—expenses of board, how paid.* All funds received under this act, or under or by virtue of prior accountancy laws shall be received by the university and paid into the board of accountancy fund.

“The members of the board of examiners in accountancy shall receive their actual traveling and hotel expenses incurred while engaged in the performance of their duties, as imposed upon them by this act, but shall receive no other compensation. Such expenses, together with the expense of preparing and issuing certificates, publishing notices of examinations, and all other expenses arising from the administration of this act shall be paid by the university from the fees received from applicants. In no event shall any expenses arising from the administration of this act become a charge against the funds of the university or the state of Montana.”

**OFFICERS OF THE
MONTANA SOCIETY OF
CERTIFIED PUBLIC
ACCOUNTANTS**

PRESIDENT:

CYRIL E. COULSTON, Bozeman, Montana.

VICE PRESIDENT:

J. RODNEY RENMAN, Great Falls, Montana.

SECRETARY-TREASURER:

S. CLARK PYFER, Helena, Montana.

DIRECTORS:

**CYRIL E. COULSTON, Story Block, Bozeman,
Montana.**

**J. RODNEY RENMAN, 705 First Natl. Bank
Bldg., Great Falls, Montana.**

**J. ROLAND PETERSON, Box 391, Hamilton,
Montana.**

**JOHN M. WALLIN, 302-305 Securities Bldg., Bil-
lings, Montana.**

**E. R. BLINN, c/o Newland & Blinn, Butte, Mon-
tana.**



WORK IN ACCOUNTANCY

Given at

MONTANA STATE UNIVERSITY MISSOULA, MONTANA

The Montana State University School of Business Administration offers the following courses for training in Accountancy, given during the sophomore, junior, and senior years in the work leading to a B.A. degree in Business Administration:

Elementary Accounting	2 quarters
Intermediate Accounting	1 quarter
Advanced Accounting	2 quarters
Cost Accounting	1 quarter
Advanced Cost Accounting.....	1 quarter
Analysis of Financial Statements....	1 quarter
Auditing	2 quarters
Municipal Accounting	1 quarter
Accounting Systems	2 quarters
Income Tax Procedure	1 quarter
C. P. A. Review	1 quarter
Business Law	3 quarters

Additional courses leading to specialization in marketing, finance, business organization and management, secretarial science and commercial education are also offered.

The University catalog may be secured by sending a request to the Registrar.

Requests for specific information relative to accounting may be directed to—

DR. DONALD J. EMBLEN, C.P.A.
Head of the Accounting Division.

Requests for other information desired relative to the School of Business Administration may be directed to—

DR. THEODORE H. SMITH
Dean of the School of Business Administration.